

REMARKS

The continued allowance of claims 1-6 is noted with thanks. A minor clerical error has been corrected in claim 3.

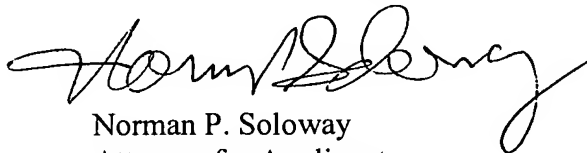
Claims 7 and 10 have been amended to clarify the invention over the art. No new matter has been entered by any of the aforementioned changes.

Turning to the rejection of claims 7, 10 and 11 under 35 USC §102(b) as anticipated by Yew et al. (US Patent No. 6,159,845), claims 7 and 10 now require that the step of forming the second trench exposes the semiconductor substrate. Yew et al. does not teach this feature. Yew et al. teaches a second trench that exposes an etch stop layer. (FIG. 1A). Thus, Yew et al. does not anticipate independent claims 7 and 10, or claim 11 that depends from claim 7.

Having dealt with all the objections raised by the Examiner, the Application is believed to be in order for allowance. Early and favorable action is respectfully requested.

In the event there are any fee deficiencies or additional fees are payable, please charge them (or credit any overpayment) to our Deposit Account Number 08-1391.

Respectfully submitted,



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CERTIFICATE OF MAILING

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